

**DECLARATION AND POWER OF ATTORNEY FOR
PATENT APPLICATION**

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name;

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled

DISTRIBUTING BILLING FOR A CALL BETWEEN A CALLER AND A CALLEE

the specification of which (check one)

is attached hereto.
 was filed on _____
 as Application Serial No. _____
 and was amended on _____
 (if applicable)

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR 1.56, including for continuation-in-part applications, material information which became available between the filing date of the prior application and the national or PCT international filing date of the continuation-in-part application.

I hereby claim foreign priority benefits under 35 U.S.C. 119(a)-(d) or (f), or 365(b) of any foreign applications(s) for patent, inventor's or plant breeder's rights certificate(s), or 365(a) of any PCT international application which designated at least one country other than the United States of America, listed below and have also identified below, any foreign applicaiton for patent inventor's or plant breeder's rights certificate(s) or any PCT international application having a filing date before that of the application on which priority is claimed.

Prior Foreign Application(s):

Priority Claimed

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| (Number) | (Country) | (MM/DD/YYYY) |

 Yes

 No

Certified Copy Attached?

 Yes

 No

POWER OF ATTORNEY: As a named inventor, I hereby appoint the following attorneys and/or agents to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

John W. Henderson, Jr., Reg. No. 26,907; James H. Barksdale, Jr., Reg. No. 24,091; Thomas E. Tyson, Reg. No. 28,543; Robert M. Carwell, Reg. No. 28,499; Jeffrey S. LaBaw, Reg. No. 31,633; Douglas H. Lefeve, Reg. No. 26,193; Casimer K. Salys, Reg. No. 28,900; David A. Mims, Jr., Reg. No. 32,708; Mark E. McBurney, Reg. No. 33,114; Leslie A. Van Leeuwen, Reg. No. 42,196; Christopher A. Hughes, Reg. No. 26,914; Stanley B. Green, Reg. No. 24,351; John E. Hoel, Reg. No. 26,279; Joseph C. Redmond, Jr., Reg. No. 18,753; Marilyn S. Dawkins, Reg. No. 31,140; and Cynthia S. Byrd, Reg. No. 39,365.

Send correspondence to: Cynthia S. Byrd, Internal Business Machines, Intellectual Property Law, 11400 Burnet Rd., Austin, Texas 78758 and direct all telephone calls to (512) 823-5884.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001 and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

FULL NAME OF FIRST INVENTOR: Michael Wayne Brown

INVENTORS SIGNATURE: Michael Wayne Brown DATE: 12/14/2001

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CITIZENSHIP: USA

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FULL NAME OF SECOND INVENTOR: Joseph Herbert McIntyre

INVENTORS SIGNATURE: Joseph Herbert McIntyre DATE: 12/14/2001

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FULL NAME OF THIRD INVENTOR: Michael A. Paolini

INVENTORS SIGNATURE: Michael A. Paolini DATE: 12.14.2001

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FULL NAME OF FOURTH INVENTOR: James Mark Weaver

INVENTORS SIGNATURE: James Mark Weaver DATE: Dec 14, 2001

RESIDENCE: 11101 Comiso ~~PALO~~ ^{PARA} Pines
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FULL NAME OF FIFTH INVENTOR: Scott Lee Winters

INVENTORS SIGNATURE: Scott Lee Winters DATE: Dec 14 01

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